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July 19, 2022

**VIA ECF**

Honorable John K. Sherwood, U.S.B.J.  
United States Bankruptcy Court  
50 Walnut Street, Courtroom 3D  
Newark, NJ 07102

Re: John Patrick O'Grady, CH 7, Case No. 19-19513-JKS  
Hearing Date: 7/26/22 at 10:00 a.m.

Dear Judge Sherwood:

I appear in this matter as approved administrative creditor and as former counsel to the Chapter 7 Trustee, John W. Sywilok.

I agree with Mr. Di Iorio that payment of the IRS priority tax claim violates 28 U.S.C. § 507 (a). In fact, I objected to court approval of the Sywilok/Rever Settlement Agreement on that ground myself.

The IRS's priority tax claim was amended on 5/22/2020 to \$17,399.76.

On 6/8/22, Your Honor approved a settlement regarding payment of administrative professional fees of \$48,500 to Kopelman & Kopelman LLP, \$29,500 to Shapiro Croland Reiser Apfel & Di Iorio LLP of \$29,500 and \$4,000 to Brian Hofmeister, Esq. (Doc 313).

It is my position that the distribution of the subordinated IRS priority tax claim of \$17,399.76 should be distributed in the same ratio as Your Honor's 6/5/22 order; to wit:

\$10,265.86: Kopelman & Kopelman LLP  
\$6,263.91: Shapiro Croland Reiser Apfel & Di Iorio LLP  
\$869.99: Brian Hofmeister, Esq.

Thank you for your kind consideration.

Respectfully submitted,  
KOPELMAN & KOPELMAN LLP  
*/s/ Michael S. Kopelman*  
Michael S. Kopelman, Esq.